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From:

Sent: Tuesday, February 16, 2010 9:54:57 AM

To: Cc:

Subject: RE: Need assistance-statute

We don't need a named TMP. The regulations and the courts both say that generic TMP FPAA's are fine. See Treas. Reg. 301.6223(a)-1 and Chomp v. Commissioner, 91 T.C. 1069 (1988).